

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

Customs Application No. 8 of 2001

The Commissioner of Customs (Prev.) Mumbai .. Applicant
V/s.

Shri Vikram Muktilal Vora .. Respondent

Mr. S.S. Pakale for the Applicant

Mr. Ashok Singh i/b. M/s. Haresh Mehta & Co. for the
Respondent

**CORAM : S. RADHAKRISHNAN &
J.H. BHATIA, JJ.**

DATED : 29.06.2005.

P.C.:-

1. Heard the learned counsel for the Applicant and the Respondent. Perused the order passed by the Tribunal. We direct the Tribunal to refer the following two questions of law under Section 130 A of the Customs Act, 1962, after setting out the statement of facts:-

i. Whether the department is deemed to have discharged its burden having adduced circumstantial evidence?

ii. Whether the undisputed facts and circumstances of the case, are sufficient, to raise the presumption in favour of the department?

2. The Customs Application stands disposed of in the above terms.

(S. RADHAKRISHNAN, J.)

(J.H. BHATIA, J.)